IN THE SPECIFICATION

Please replace the paragraph beginning at page 6, line 16, with the following rewritten paragraph:

As described above, in this embodiment, since the germanium concentration at the source drain side is lower than that of the drain source side, the impurity (boron) activating concentration of the drain side is lower than that of the source side. Accordingly, in the region near the drain region, to which a high electric field is applied, since a depletion layer expands in the gate electrode 8a, depletion layer capacitance is connected in series to the capacitance between the gate electrode 8a and the drain electrode (not shown). Accordingly, the gate capacitance is effectively decreased to moderate the electric filed field at the drain edge, thereby inhibiting the degradation of the gate breakdown voltage at the drain edge. Accordingly, even if miniaturization of devices is carried out, it is possible to inhibit the degradation of performance.